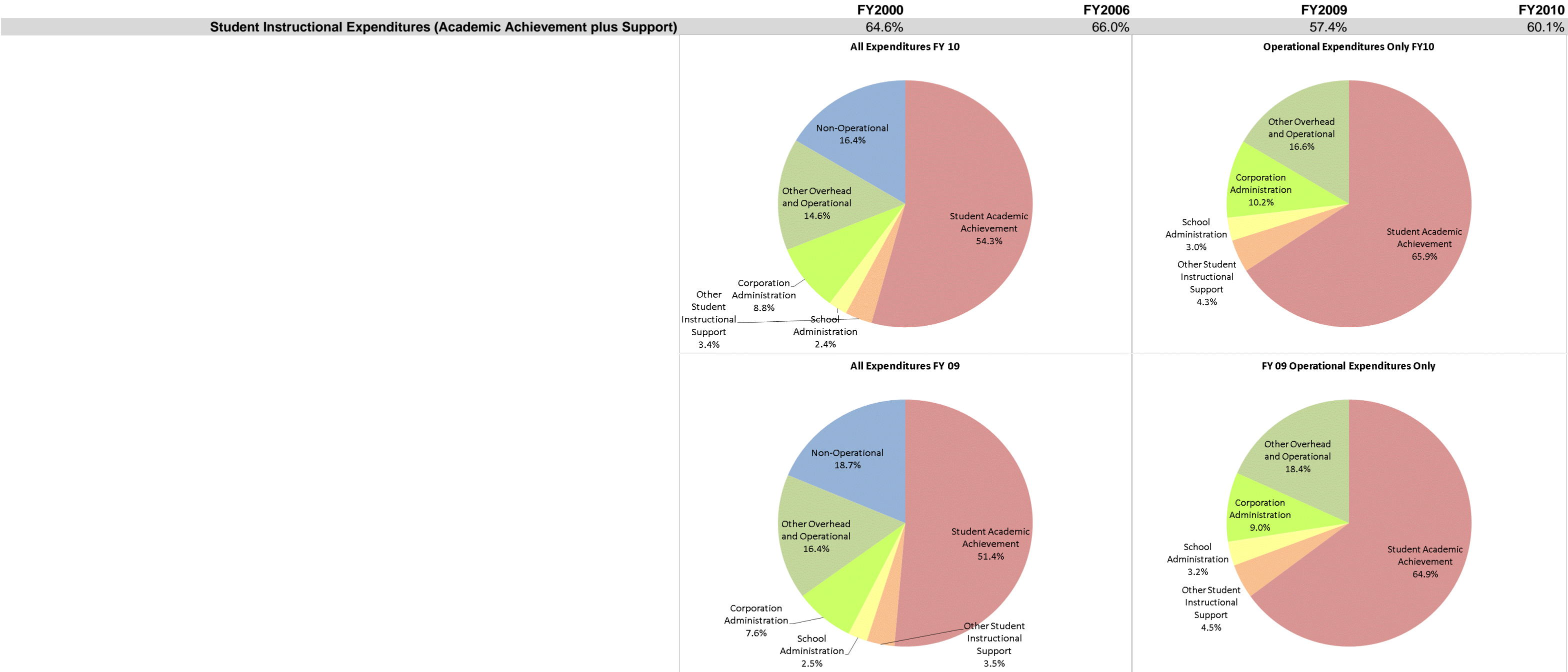


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Lake Central School Corp (4615)

Lake Central School Corp (4615)

Student Instructional Category	FY99 % of Total		FY06 % of Total		FY09 % of Total		FY10 % of Total	
	FY 1999	Exp	FY 2006	Exp	FY 2009	Exp	FY 2010	Exp
Student Academic Achievement	\$39,526,805	57.0%	\$50,457,130	58.7%	\$60,258,365	51.4%	\$65,114,314	54.3%
Student Instructional Support	\$5,284,631	7.6%	\$6,290,710	7.3%	\$7,021,317	6.0%	\$7,019,957	5.9%
Overhead and Operational	\$12,854,080	18.5%	\$15,626,957	18.2%	\$28,122,783	24.0%	\$28,081,775	23.4%
Nonoperational	\$11,707,960	16.9%	\$13,643,172	15.9%	\$21,886,452	18.7%	\$19,725,508	16.4%
Grand Total	\$69,373,476		\$86,017,968		\$117,288,918		\$119,941,554	



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Lake Central School Corp (4615)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$151,458	\$274,591	\$1,115,239		> 500%	306%
	11100 Regular Programs; Elementary	\$8,930,502	\$10,644,719	\$14,826,500	\$13,815,947	55%	30%	-7%
	11200 Regular Programs; Middle/Junior High	\$4,886,467	\$5,516,189	\$10,086,277	\$11,139,447	128%	102%	10%
	11300 Regular Programs; High School	\$6,678,941	\$7,371,891	\$10,361,569	\$10,495,416	57%	42%	1%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$858,615	\$915,492			7%
	11470 Vocational Education; Business Education	\$62,650	\$0	\$4,560	\$1,490	-98%		-67%
	11590 Other Vocational Education Programs	\$73,226	\$117,225	\$154,475	\$186,744	155%	59%	21%
	11910 Other Regular Programs; Competency Testing	\$40,636	\$0	\$303	\$0	-100%		-100%
	12110 Gifted And Talented; Gifted and Talented	\$114,265	\$70,419	\$89,005	\$87,956	-23%	25%	-1%
	12210 Mental Disabilities; Mild Mental Disabilities	\$479,750	\$506,530	\$687,078	\$628,351	31%	24%	-9%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$277,528	\$528,939	\$1,130,007	\$1,281,455	362%	142%	13%
	12230 Mental Disabilities; Severe Mental Disabilities	\$119,291	\$282,196	\$394,991	\$424,721	256%	51%	8%
	12310 Physical Impairment; Orthopedic Impairment	\$169,116	\$233,543	\$288,314	\$254,041	50%	9%	-12%
	12330 Physical Impairment; Visual Impairment	\$55,467	\$69,913	\$107,854	\$108,994	97%	56%	1%
	12340 Physical Impairment; Hearing Impairment	\$33,382	\$78,500	\$97,006	\$18,165	-46%	-77%	-81%
	12350 Physical Impairment; Homebound	\$44,652	\$44,577	\$152,759	\$184,317	313%	313%	21%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$29,461	\$426,670	\$537,630	\$505,095	> 500%	18%	-6%
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$717,839	\$536,157	\$826,357	\$831,370	16%	55%	1%
	12510 Culturally Different; Communication Disorders	\$31,895	\$16,831	\$0	\$0	-100%	-100%	
	12610 Learning Disability	\$2,140,253	\$3,291,060	\$4,777,573	\$4,934,016	131%	50%	3%
	12710 Equal Opportunity At Risk	\$38,754	\$24,804	\$32,074	\$32,652	-16%	32%	2%
	12810 Special Education Preschool	\$452,318	\$643,193	\$963,111	\$1,015,108	124%	58%	5%
	12900 Other Special Programs	\$1,730,990	\$2,007,801	\$4,086,024	\$7,188,478	315%	258%	76%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$3,742	\$0	\$0	\$0	-100%		
	14100 Summer School Programs; Elementary	\$297,027	\$147,814	\$202,298	\$215,821	-27%	46%	7%
	14200 Summer School Programs; Middle/Junior High School	\$58,401	\$23,880	\$72,120	\$54,383	-7%	128%	-25%
	14300 Summer School Programs; High School	\$363,345	\$145,305	\$272,999	\$316,360	-13%	118%	16%
	16100 Remediation Testing	\$119,060	\$169,210	\$264,313	\$154,885	30%	-8%	-41%
	16200 Preventive Remediation	\$16,864	\$31,645	\$95,902	\$60,824	261%	92%	-37%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$0	\$0	\$156,127	\$179,897			15%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$3,783,656	\$3,698,376	\$5,419,213	\$5,365,693	42%	45%	-1%
	22110 Improvement of Instruction; Service Area Direction	\$247,355	\$289,932	\$603,283	\$620,992	151%	114%	3%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$128,866	\$304,462	\$386,581	\$1,099,785	> 500%	261%	184%
	22210 Library/Media Services; Service Area Direction	\$134,169	\$13,464	\$224,149	\$8,286	-94%	-38%	-96%
	22220 Library/Media Services; School Library	\$339,447	\$290,350	\$358,477	\$338,938	0%	17%	-5%
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$0	\$218,829			
	22340 Instruction, Related Technology; Systems Application Development	\$0	\$0	\$0	\$18,725			
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$975	\$31,780			> 500%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$1,002,114	\$1,341,059	\$1,465,257	\$1,264,626	26%	-6%	-14%
	26497 2007 Account Code - Teachers Retirement Fund	\$1,200,720	\$2,951,258	\$0	\$0			
Student Academic Achievement Total		\$34,802,149	\$41,969,369	\$60,258,365	\$65,114,314	87%	55%	8%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$35,383	\$25,612	\$38,964	\$30,676	-13%	20%	-21%
	21130 Attendance and Social Work Services; Social Work Services	\$219,714	\$223,411	\$395,218	\$387,896	77%	74%	-2%
	21210 Guidance Services; Service Area Direction	\$551,449	\$538,518	\$546,463	\$556,706	1%	3%	2%
	21340 Health Services; Nurse Services	\$289,381	\$363,534	\$520,672	\$540,330	87%	49%	4%
	21390 Health Services; Other Health Services	\$0	\$0	\$11,520	\$13,595			18%
	21410 Psychological Services; Service Area Direction	\$118,099	\$0	\$8,553	\$4,901	-96%		-43%
	21420 Psychological Testing	\$312,400	\$445,853	\$606,355	\$543,010	74%	22%	-10%
	21430 Psychological Counseling	\$5,868	\$40,994	\$8,006	\$21,907	273%	-47%	174%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$674,882	\$815,171	\$1,039,261	\$1,066,629	58%	31%	3%
	21610 Occupational Therapy, Related Services; Service Area Direction	\$0	\$0	\$1,101	\$642			-42%
	21810 Special Education Administration; Service Area Direction	\$294,712	\$396,660	\$549,895	\$563,917	91%	42%	3%
	21890 Special Education Administration; Other Special Education Administration	\$292,055	\$271,228	\$385,602	\$373,861	28%	38%	-3%
	21910 Other Support Services, Students; Service Area Direction	\$0	\$0	\$18,523	\$28,048			51%
	24100 Office of The Principal	\$1,745,408	\$1,924,455	\$2,891,184	\$2,887,839	65%	50%	0%
Student Instructional Support Total		\$4,539,350	\$5,045,437	\$7,021,317	\$7,019,957	55%	39%	0%
Overhead and Operational								

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Lake Central School Corp (4615)

Student Instructional Category	Account					10 Year	4 Year Increase	1 Year Increase
		FY 1999	FY 2006	FY 2009	FY 2010	Increase		
	23110 Board of Education; Service Area Direction	\$140,819	\$79,667	\$100,047	\$108,157	-23%	36%	8%
	23150 Board of Education; Legal Services	\$2,961	\$80,565	\$168,941	\$74,725	> 500%	-7%	-56%
	23190 Board of Education; Other Governing Body Services	\$0	\$38,727	\$54,169	\$57,871		49%	7%
	23210 Executive Administration; Office of The Superintendent	\$189,887	\$172,590	\$238,705	\$303,827	60%	76%	27%
	23290 Executive Administration; Other Executive Administration Services	\$154,206	\$160,515	\$227,226	\$226,442	47%	41%	0%
	25110 Fiscal Services; Office of The Business Manager	\$446,275	\$188,388	\$339,866	\$317,761	-29%	69%	-7%
	25191 Other Fiscal Services; Refund of Revenue	\$97,368	\$42,445	\$31,288	\$4,261	-96%	-90%	-86%
	25193 Other Fiscal Services; Printed Forms	\$2,259	\$767	\$0	\$0	-100%	-100%	
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$27	\$0			-100%
	25199 Other Fiscal Services; Other	\$0	\$0	\$59	\$100			70%
	25300 Printing, Publishing, and Duplicating Services	\$119,068	\$85,087	\$107,632	\$100,329	-16%	18%	-7%
	25740 Personnel Services; Noninstructional Personnel Training	\$761	\$0	\$0	\$0	-100%		
	25750 Personnel Services; Health Services	\$0	\$0	\$6,961,196	\$8,467,583			22%
	25790 Personnal Services; Other Professional Services	\$0	\$0	\$45,799	\$106,141			132%
	25840 Administrative Technology Services; Systems Operations	\$0	\$0	\$257,093	\$172,836			-33%
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$7,740	\$0			-100%
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$383,093	\$613,313			60%
	25890 Other Technology Services	\$66,337	\$0	\$165	\$0	-100%		-100%
	25920 Ditch Assessments	\$0	\$15,667	\$0	\$0		-100%	
	25950 Other Assessments	\$0	\$0	\$0	\$53			
	25990 Other Support Services, Central	\$250	\$12,973	\$0	\$0	-100%	-100%	
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$4,958,112	\$5,144,955	\$8,680,979	\$7,105,607	43%	38%	-18%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$230,025	\$132,125	\$162,156	\$162,189	-29%	23%	0%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$492,896	\$1,058,462	\$1,789,493	\$1,327,564	169%	25%	-26%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$395	\$4,419	\$0	\$0			
	26700 Operation and Maintenance of Plant Services; Insurance	\$34,017	\$369,527	\$361,474	\$333,823	> 500%	-10%	-8%
	27010 Student Transportation; Service Area Direction	\$232,645	\$164,483	\$282,016	\$281,472	21%	71%	0%
	27100 Student Transportation; Vehicle Operation	\$1,466,812	\$1,652,086	\$2,568,207	\$2,641,229	80%	60%	3%
	27200 Student Transportation; Monitoring Services	\$238,039	\$181,429	\$424,812	\$413,805	74%	128%	-3%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$480,654	\$714,059	\$899,745	\$932,766	94%	31%	4%
	27400 Student Transportation; Purchase of School Buses	\$84,925	\$711,994	\$805,405	\$377,777	345%	-47%	-53%
	27500 Student Transportation; Insurance on Buses	\$395	\$117,677	\$79,480	\$199,906	> 500%	70%	152%
	27900 Student Transportation; Other Student Transportation Services	\$40,114	\$36,663	\$67,547	\$317,824	> 500%	> 500%	371%
	27910 Student Transportation; Bus Driver Training	\$0	\$0	\$0	\$692			
	31100 Food Services Operations; Service Area Direction	\$245	\$157,369	\$195,846	\$204,711	> 500%	30%	5%
	31200 Food Services Operations; Food Preparation and Dispensing	\$715,890	\$691,655	\$1,007,800	\$1,068,848	49%	55%	6%
	31300 Food Services Operations; Food Delivery	\$0	\$20,278	\$28,288	\$30,538		51%	8%
	31400 Food Services Operations; Food Purchases	\$1,224,187	\$1,545,479	\$1,731,722	\$2,029,375	66%	31%	17%
	31900 Other Food Services	\$119,204	\$134,018	\$114,766	\$100,251	-16%	-25%	-13%
Overhead and Operational Total		\$11,538,747	\$13,714,070	\$28,122,783	\$28,081,775	143%	105%	0%
Nonoperational								
	33200 Community Recreation	\$75,768	\$59,836	\$68,827	\$68,197	-10%	14%	-1%
	33400 Athletic Coaches	\$553,930	\$397,483	\$733,352	\$764,325	38%	92%	4%
	33910 High School Band Uniforms	\$351	\$0	\$0	\$0	-100%		
	40100 Facilities Acquisition and Construction; Service Area Direction	\$30,403	\$33,899	\$51,345	\$24,214	-20%	-29%	-53%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$1,768	\$79,836	\$76,111	\$280,824	> 500%	252%	269%
	43000 Facilities Acquisition and Construction; Professional Services	\$206,820	\$582,846	\$193,771	\$74,448	-64%	-87%	-62%
	45100 Building Acquisition, Construction and Improvements	\$2,890,638	\$2,190,440	\$7,484,627	\$6,111,158	111%	179%	-18%
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$0	\$0	\$4,941	\$0			-100%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$1,733,020	\$2,057,454	\$1,460,882	\$2,163,948	25%	5%	48%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$339,660	\$267,235	\$443,194	\$209,488	-38%	-22%	-53%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$26,752	\$5,561	\$84,997	\$7,795	-71%	40%	-91%
	51100 Debt Services; Principal on Debt; Bonds	\$71,417	\$1,638,951	\$3,243,243	\$1,414,608	> 500%	-14%	-56%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$37,400	\$471,058			> 500%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$202,398	\$541,834	\$864,060	\$514,140	154%	-5%	-40%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$5,387,920	\$5,296,770	\$6,978,981	\$6,030,000	12%	14%	-14%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$1,360,429			
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$0	\$0	\$133,106	\$126,984			-5%
	54200 Common School Fund; Principal	\$0	\$200,657	\$0	\$97,686		-51%	
	59100 Other Debt Services Obligations; Registrars Fee	\$14,969	\$22,099	\$19,917	\$6,206	-59%	-72%	-69%
	59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$7,700	\$0			-100%
Nonoperational Total		\$11,535,814	\$13,374,903	\$21,886,452	\$19,725,508	71%	47%	-10%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Lake Central School Corp (4615)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
Prorated By Fund								
	26491 2007 Account Code - PERF	\$591,923	\$532,480	\$0	\$0			
	26492 2007 Account Code - Social Security	\$2,889,916	\$2,230,271	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$280,544	\$150,369	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$3,194,810	\$8,932,438	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$222	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$68,632	\$0	\$0			
Prorated By Fund Total		\$6,957,415	\$11,914,189	\$0	\$0			